

AMENDMENTS TO THE CLAIMS

- 1. (Currently Amended)** A process for preparing glyoxylic esters, which comprises
 - a) transesterifying a glyoxylic ester hemiacetal directly with an alcohol in the presence of a catalyst, or
 - b) first converting a glyoxylic ester hemiacetal into the corresponding glyoxylic ester acetal and then transesterifying it with an alcohol in the presence of a catalyst, whereupon, following a) or b), the transesterified hemiacetal of step a) or the transesterified acetal of step b) is cleaved to give the desired free glyoxylic ester or its hydrate.
- 2. (Original)** The process as claimed in claim 1, wherein the glyoxylic acid ester hemiacetals used are glyoxylic acid methyl ester, ethyl ester, n-propyl ester, isopropyl ester, or t- or n-butyl ester hemiacetals.
- 3. (Original)** The process as claimed in claim 1, wherein the conversion to the complete acetal is performed using a liquid or vaporous alcohol selected from the group consisting of methanol, ethanol, propanol, butanol and hexanol in the presence of an acid as catalyst.
- 4. (Original)** The process as claimed in claim 1, wherein the transesterification is performed using a chiral or nonchiral, primary, secondary or tertiary alcohol.
- 5. (Original)** The process as claimed in claim 4, wherein the alcohol used is an acyclic, monocyclic, bicyclic terpene alcohol, an acyclic, monocyclic or tricyclic sesquiterpene alcohol, di- or triterpene alcohol.

6. (Currently Amended) The process as claimed in claim 1, wherein the catalyst used is a stannic ester, titanate ester or zirconate ester, a lithium compound or, the basic catalyst used is an alkali metal compound, alkaline earth metal compound or ~~aluminium~~ aluminum compound.

7. (Original) The process as claimed in claim 6, wherein the catalyst used is dialkyltin dicarboxylate having 1-12 carbon atoms in the alkyl moiety, titanium(IV)ethoxide, titanium(IV) isopropoxide, titanium(IV) n-propoxide, titanium(IV) n-butoxide or titanium(IV) isobutoxide, or butyllithium.

8. (Original) The process as claimed in claim 1, wherein the acetal is cleaved by acid catalysis in the presence of H_2SO_4 , p-toluenesulfonic acid, formic acid or acetic acid, or in the presence of a lanthanide catalyst.

9. (Currently Amended) The process as claimed in claim 8, wherein the glyoxylic ester is the menthyl ester, and the acetal is cleaved by brief heating of the acetal for up to 1 hour up to boiling point with formic acid, removal of the formate formed and rapid cooling, whereupon the product is crystallized out of a diluent, if appropriate after previous extraction of impurities with water, and isolated.